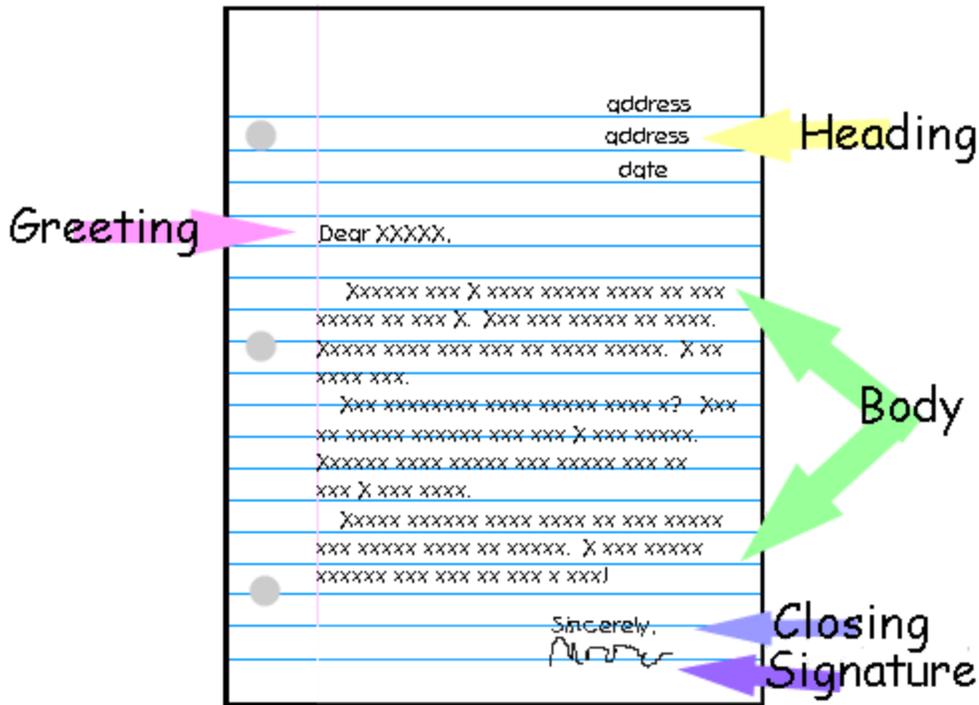


Friendly Letter Format



HEADING: Includes the date.

GREETING: The greeting usually starts with 'Dear' and is followed the person's name and then a comma.

BODY: After skipping a line, you begin the body of your letter which is the main text of your letter. Indent for each new paragraph.

CLOSING: The closing includes a short capitalized expression such as 'Sincerely' and is followed by a comma. Skip a line after the body before writing your closing.

SIGNATURE: You sign your name beginning directly below the closing.

Sometimes you may add a **POSTSCRIPT** at the end of your letter. You write **P.S.**, add a note and then end it with your initials.